

OVERVIEW OF BUDGET

DEPARTMENT: TREASURER TAX COLLECTOR
TREASURER-TAX COLLECTOR: RICHARD LARSEN

2001-02

	Appropriations	Revenue	Local Cost	Staffing
Treasurer/Tax Collector	5,813,524	3,292,235	2,521,289	60.3
Central Collections	6,479,645	6,479,645	-	89.5
TOTAL	12,293,169	9,771,880	2,521,289	149.8

BUDGET UNIT: TREASURER/TAX COLLECTOR (AAA TTX)

I. GENERAL PROGRAM STATEMENT

The Treasurer-Tax Collector has two distinct functions: the collection of property taxes and the treasury function. The tax collection function involves the collection and accounting of property taxes for all taxing entities in the county. This currently amounts to more than \$1 billion in property taxes, plus county licenses and other fees. The Treasurer is also responsible for the investment of the county investment pool, which includes county funds and all school districts within the county, as well as providing banking services for these agencies. The Treasurer currently manages assets of approximately \$2 billion.

II. BUDGET & WORKLOAD HISTORY

	Actual 1999-00	Budget 2000-01	Actual 2000-01	Budget 2001-02
Total Appropriation	4,690,834	4,820,510	5,493,749	5,813,524
Total Revenue	2,689,658	2,915,842	3,344,051	3,292,235
Local Cost	2,001,176	1,904,668	2,149,698	2,521,289
Budgeted Staffing		55.3		60.3
<u>Workload Indicators</u>				
Tax bills sent Out:				
Annual Secured	694,132	700,680	699,923	705,762
Annual Unsecured	56,209	59,300	51,074	46,408
Supplemental #1	21,306	22,890	29,604	31,380
Supplemental #2	8,794	10,500	7,324	8,462
Supplemental #3	15,203	17,195	22,517	18,227
Supplemental #4			10,854	
Total	795,644	810,565	821,296	810,239
Tax charges (in millions):				
Annual Secured	932	946	978	987
Annual Unsecured	63	65	66	60
Supplemental #1	9	10	16	17
Supplemental #2	5	6	4	5
Supplemental #3	7	6	11	7
Supplemental #4			7	
Total	1,016	1,033	1,082	1,076

Actual costs in 2000-01 reflect additional funding for postage and mandated legal notice related to two tax sale auctions, continuation of a contract for the comprehensive review of department policies and procedures and central computer charges.

The newly implemented collection fee from unsecured delinquent parcels, plus increased tax sale fees, account for the majority of the 2000-01 revenue increase.

TREASURER-TAX COLLECTOR

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)

STAFFING CHANGES

Budgeted staffing is proposed to increase by 5.0 positions, all of which are funded with existing resources. These staffing changes are based on three major categories:

- (1) Two positions, the Departmental IS Manager and an Accountant II, are transferred from the Central Collections budget unit. This was done in order to show central administrative staff within one single budget unit.
- (2) Two positions, the Finance Officer and a Collection Officer, are mid-year changes previously approved by the Board in March 2001.
- (3) An Investment Analyst position has been added to enhance internal analysis of the Treasury pool.

PROGRAM CHANGES

Reimbursements represent money received from Central Collections for administrative costs and remittance processing costs. These reimbursements are increased for 2001-02 by \$89,661 in order to partially reimburse the costs of administrative positions which have been transferred to this budget unit.

GROUP: Fiscal DEPARTMENT: Treasurer-Tax Collector FUND : General AAA TTX			FUNCTION: General ACTIVITY: Finance		
	2000-01 Actuals	2001-02 Approved Budget	2001-02 Board Approved Base Budget	2001-02 Board Approved Changes to Base Budget	2001-02 Final Budget
<u>Appropriations</u>					
Salaries and Benefits	2,417,183	2,432,619	2,677,416	253,771	2,931,187
Services and Supplies	2,018,271	1,724,522	1,794,738	64,433	1,859,171
Central Computer	1,196,960	786,822	1,251,053	1,774	1,252,827
Equipment	6,018	16,547	16,547	(16,547)	-
Total Expenditure Authority	5,638,432	4,960,510	5,739,754	303,431	6,043,185
Less:					
Reimbursements	(144,683)	(140,000)	(250,397)	20,736	(229,661)
Total Appropriation	5,493,749	4,820,510	5,489,357	324,167	5,813,524
<u>Revenue</u>					
Licenses & Permits	1,055	1,000	1,000		1,000
Taxes	238,580	248,500	248,500		248,500
Current Services	1,456,644	1,025,000	1,079,000	194,750	1,273,750
State, Federal or Gov't Aid	32,906	14,000	14,000	-	14,000
Other Revenue	1,614,866	1,627,342	1,627,342	127,643	1,754,985
Total Revenue	3,344,051	2,915,842	2,969,842	322,393	3,292,235
Local Cost	2,149,698	1,904,668	2,519,515	1,774	2,521,289
Budgeted Staffing		55.3	57.3	3.0	60.3

TREASURER-TAX COLLECTOR

Total Changes Included in Board Approved Base Budget

Base Year Adjustments

MOU/Inflation

Salaries and Benefits	90,024	MOU, 7% Tier, Workers Comp, Retirement
Services and Supplies	60,592	Inflation, Risk Mgmt Liabilities
<u>2410 Central Computer</u>	<u>464,231</u>	
Subtotal Base Year Appropriation	<u>614,847</u>	
Subtotal Base Year Revenue	<u>-</u>	
Subtotal Base Year Local Cost	<u>614,847</u>	

Mid Year Adjustments

Board Approved Date & Description

Salaries and Benefits	44,376	8/8/00 - Addition of one Collection's Officer resulting in a \$54,000 increase in expenditures and revenues.
Services and Supplies	9,624	
Salaries and Benefits	110,397	3/20/01 - Classification changes within the Treasurer/Tax Collector Department
Transfers	(110,397)	
Subtotal Mid Year Appropriation	<u>54,000</u>	
Revenue	54,000	
Subtotal Mid Year Revenue	<u>54,000</u>	
Subtotal Mid Year Local Cost	<u>-</u>	

Total Appropriation Change	668,847
Total Revenue Change	54,000
Total Local Cost Change	614,847
Total 2000-01 Appropriation	4,820,510
Total 2000-01 Revenue	2,915,842
Total 2000-01 Local Cost	1,904,668
Total Base Budget Appropriation	5,489,357
Total Base Budget Revenue	2,969,842
Total Base Budget Local Cost	2,519,515

TREASURER-TAX COLLECTOR

Board Approved Changes to Base Budget

Salaries and Benefits	177,443	Increase in Salaries for DISM, Accountant II and Investment Analyst
	<u>76,328</u>	Increase in Benefits for DISM, Accountant II and Investment Analyst
	<u>253,771</u>	
Services and Supplies	10,200	Increase in other services & supplies
	25,000	Increase to cover anticipated actual costs for next year in Publications
	40,000	Increase to cover anticipated actual costs for next year and computer upgrades
	10,000	Increase to cover anticipated actual costs for next year in Training
Presort and Packaging Costs	(220,000)	Move \$ 220,000 to Other Professional Services for postage dealer
Other Professional Services	189,233	Move \$ 220,000 from Presort and Packaging Costs for postage dealer, plus excess
Other Travel	<u>10,000</u>	Increase \$ 10,000 to object for additional training and for additional employees
	<u>64,433</u>	
Central Computer	<u>1,774</u>	
	<u>1,774</u>	
Equipment	<u>(16,547)</u>	
	<u>(16,547)</u>	
Total Expenditure Authority	<u>303,431</u>	
Reimbursements	<u>20,736</u>	
	<u>20,736</u>	
Total Appropriation	<u>324,167</u>	
Current Services	194,750	Increased collection of delinquent unsecured property tax fee
Other Revenue	127,643	Admin. charges to Treasury Pool
Total Revenue	<u>322,393</u>	
Local Cost	<u>1,774</u>	